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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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In the process of reviewing Calumet's Township Ratio Study, the Department found many inconsistencies within the data that was submitted by the Township assessing officials. Perhaps the most pressing and severe issue was the exclusion of many marked valid for trending sales, which had been identified as outliers by his staff. Outliers are values or in this case, sales, which can have extremely high or low values in comparison of the rest of the values or data. While outliers pose serious risk of "distorting data" as well as "distorting results" there are certain guidelines one must follow in identifying and excluding these outliers within the context of any study. The Department felt as though the Calumet Township Assessor's Office failed to adhere to these guidelines based on the number of outliers they had identified within their study.